

SENATE No. 1230

The Commonwealth of Massachusetts

PRESENTED BY:

Mr. Brewer

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act relative to tax liability reductions.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Stephen M. Brewer	Worcester, Hampden, Hampshire and Franklin
Bruce E. Tarr	First Essex and Middlesex

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S01699 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO TAX LIABILITY REDUCTIONS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 SECTION 1. Paragraph (a) of Part B of section 3 of chapter 62 of the General Laws, as most
2 recently amended by section 42 of chapter 139 of the acts of 2006, is hereby further amended by
3 adding the following paragraph:-
- 4 (16) Contributions to qualified tuition program under Section 529 of the Code, such as the
5 U.Fund or the U.Plan offered through the Massachusetts Educational Financing Authority; but in
6 the case of a single person, a married person filing a separate return or a head of household the
7 deduction shall not exceed \$500, and in the case of a married couple filing a joint return, the
8 deduction shall not exceed \$1,000.